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Commissioner of Patents
United States Patent and Trademark Office
P.O. Box 1450
Alexandria, VA 22313-1450

RE: Multi-Electrode Apparatus and Method for Treatment of Congestive Heart
Failure
Attorney Docket No.: 4072-045

Sir:

To the best of my knowledge, information and belief, Quezal Biomedical
Inc., the assignee of the above entitled invention, is entitled to claim small entity
status for purposes of payment of fees.

Very truly yours,



John R Merklings
Registration No. 31,716